2001 *The Tax Executive* Index

Articles by Title

Change, Complexity, and Increasing Uncertainty in the Tax Law: Their Impact on Our Tax System and What We Should Do About It
GIBBS, LAWRENCE B.
November-December 2001, p. 432

Fringe Benefit Developments: Stock Options and Qualified Transportation Fringes
DYSON, MARIANNA G., and ANNE G. BATTER
January-February 2001, p. 63

The Fringe Benefit Rules Applicable to Protecting Executives
DYSON, MARIANNA G.
November-December 2001, p. 449

Information Gathering, Technology, and Enterprise Systems
ARLINGHAUS, BARRY P.
September-October 2001, p. 354

An Inside Look at LMSB's Heavy Manufacturing Industry Group
DOUGHERTY, JAMES A., and TRACEY FIELDMAN
July-August 2001, p. 287

Interest Allocation: The Dog Days of Summer
WELLS, BRET
September-October 2001, p. 365

Is the Current U.S. R&D Credit Globally Competitive? Should the Scope of the Credit Be Restructured or Expanded?
WHEELER, ROGER D.
March-April 2001, p. 129

Lychuk v. Commissioner*: Another Skirmish in the* INDOPCO *Wars*
GRIGSBY, McGEE
July-August 2001, p. 293

Most Significant Development in the Past 12 Months – United States
McCORMALLY, TIMOTHY J.
September-October 2001, p. 342

New Tax Law Significantly Improves Benefits of 401(k) and Other Qualified Plans
MISHER, NORMAN J., ALLEN J. ERREICH, CHERYL F. FISHER, and ANN COCHRAN-BECCHINA
November-December 2001, p. 455

Proposed Source Rules for Space, Ocean, and Communications Income Sweep Broadly, Set High Hurdles for Taxpayers
MARUCA, SAMUEL M.
March-April 2001, p. 124

Real Estate Owners Utilize Cost Segregation Studies to Capture Significant Tax Benefits
KIMMEL, MATTHEW G.
May-June 2001, p. 200

Research Tax Credit Regulations: It's Time to Jettison the Discovery Test and Start Over
SHANAHAN, JAMES R., JR.
January-February 2001, p. 32

Revenue Canada Releases Details of Advance Pricing Arrangements Program
BOIDMAN, NATHAN
July-August 2001, p. 272

Rite Aid: *A Tough Pill for the Government to Swallow*
SILVERMAN, MARK J., and LISA M. ZARLENGA
November-December 2001, p. 436

Section 355(e) Regulations: A Vast Improvement
SILVERMAN, MARK J., and LISA M. ZARLENGA
January-February 2001, p. 55

Statistical Sampling: A Potential Win for Business Taxpayers
BATCHER, MARY
November-December 2001, p. 464

STAWRS and the Harmonized Wage Code Project: Making Employment Tax Laws More Consistent Across Federal and State Boundaries
CORN, PHILIP M., and MIDORI MORGAN-GAIDE
May-June 2001, p. 197

Treasury's Long-Awaited Subpart F Study
AUD, ERNEST F., DAVID M. BENSON, and LaBRENDA GARRETT-NELSON
January-February 2001, p. 50

United Dominion: *The Supreme Court Enters the Consolidated Return Fray*
AXELROD, LAWRENCE M., and JEREMY B. BLANK
July-August 2001, p. 290

Who Re-Moved My Cheese? Responding to Staff Reductions
GARNANT, CAROL
July-August 2001, p. 283

XBRL: A New Technology Standard for Tax Preparers
MATHERNE, LOUIS, and ZACHARY COFFIN
January-February 2001, p. 68

2001 *The Tax Executive* Index

Articles by Author

ARLINGHAUS, BARRY P.: *Information Gathering, Technology, and Enterprise Systems*
September-October 2001, p. 354

AUD, ERNEST F.: *Treasury's Long-Awaited Subpart F Study* (with David M. Benson and LaBrenda Garrett-Nelson)
January-February 2001, p. 50

AXELROD, LAWRENCE M.: United Dominion*: The Supreme Court Enters the Consolidated Return Fray* (with Jeremy B. Blank)
July-August 2001, p. 290

BATCHER, MARY: *Statistical Sampling: A Potential Win for Business Taxpayers*
November-December 2001, p464

BATTER, ANNE G.: *Fringe Benefit Developments: Stock Options and Qualified Transportation Fringes* (with Marianna G. Dyson)
January-February 2001, p. 63

BENSON, DAVID M.: *Treasury's Long-Awaited Subpart F Study* (with Ernest F. Aud and LaBrenda Garrett-Nelson)
January-February 2001, p. 50

BLANK, JEREMY B.: United Dominion*: The Supreme Court Enters the Consolidated Return Fray* (with Lawrence M. Axelrod)
July-August 2001, p. 290

BOIDMAN, NATHAN: *Revenue Canada Releases Details of Advance Pricing Arrangements Program*
July-August 2001, p. 272

COCHRAN-BECCHINA, ANN: *New Tax Law Significantly Improves Benefits of 401(k) and Other Qualified Plans* (with Norman J. Misher, Allen J. Erreich, and Cheryl F. Fisher)
November-December 2001, p. 455

COFFIN, ZACHARY: *XBRL: A New Technology Standard for Tax Preparers* (with Louis Matherne)
January-February 2001, p. 68

CORN, PHILIP M.: *STAWRS and the Harmonized Wage Code Project: Making Employment Tax Laws More Consistent Across Federal and State Boundaries* (with Midori Morgan-Gaide)
May-June 2001, p. 197

DOUGHERTY, JAMES A.: *An Inside Look at LMSB's Heavy Manufacturing Industry Group* (with Tracey Fielman)
July-August 2001, p. 287

DYSON, MARIANNA G.: *Fringe Benefit Developments: Stock Options and Qualified Transportation Fringes* (with Anne G. Batter)
January-February 2001, p. 63

———: *The Fringe Benefit Rules Applicable to Protecting Executives*
November-December 2001, p. 449

ERREICH, ALLEN J.: *New Tax Law Significantly Improves Benefits of 401(k) and Other Qualified Plans* (with Norma J. Misher, Cheryl F. Fisher, and Ann Cochran-Becchina)
November-December 2001, p. 455

2001 *The Tax Executive* Index

FIELMAN, TRACEY: *An Inside Look at LMSB's Heavy Manufacturing Industry Group* (with James A. Dougherty)
July-August 2001, p. 287

FISHER, CHERYL F.: *New Tax Law Significantly Improves Benefits of 401(k) and Other Qualified Plans* (with Norman J. Misher, Allen J. Erreich, and Ann Cochran-Becchina)
November-December 2001, p. 455

GARNANT, CAROL W.: *Who Re-Moved My Cheese? Responding to Staff Reductions*
July-August 2001, p. 283

GARRET-NELSON, LaBRENDA: *Treasury's Long-Awaited Subpart F Study* (with Ernest F. Aud and David M. Benson)
January-February 2001, p. 50

GIBBS, LAWRENCE B.: *Change, Complexity, and Increasing Uncertainty in the Tax Law: Their Impact on Our Tax System and What We Should Do About It*
November-December 2001, p. 432

GRIGSBY, McGEE: Lychuk v. Commissioner*: Another Skirmish in the* INDOPCO *Wars*
July-August 2001, p. 293

KIMMEL, MATTHEW G.: *Real Estate Owners Utilize Cost Segregation Studies to Capture Significant Tax Benefits*
May-June 2001, p. 200

MARUCA, SAMUEL M.: *Proposed Source Rules for Space, Ocean, and Communications Income Sweep Broadly, Set High Hurdles for Taxpayers*
March-April 2001, p. 124

MATHERNE, LOUIS : *XBRL: A New Technology Standard for Tax Preparers* (with Zachary Coffin)
January-February 2001, p. 68

McCORMALLY, TIMOTHY J.: *Most Significant Development in the Past 12 Months – United States*
September-October 2001, p. 342

MISHER, NORMAN J.: *New Tax Law Significantly Improves Benefits of 401(k) and Other Qualified Plans* (with Allen J. Erreich, Cheryl F. Fisher, and Ann Cochran-Becchina)
November-December 2001, p. 455

MORGAN-GAIDE, MIDORI: *STAWRS and the Harmonized Wage Code Project: Making Employment Tax Laws More Consistent Across Federal and State Boundaries* (with Philip M. Corn)
May-June 2001, p. 197

SHANAHAN, JAMES R., JR.: *Research Tax Credit Regulations: It's Time to Jettison the Discovery Test and Start Over*
January-February 2001, p. 32

SILVERMAN, MARK J.: *Section 355(e) Regulations: A Vast Improvement* (with Lisa M. Zarlenga)
January-February 2001, p. 55

———————: Rite Aid: *A Tough Pill for the Government to Swallow*
November-December 2001, p. 436

WELLS, BRET: *Interest Allocation: The Dog Days of Summer*
September-October 2001, p. 365

WHEELER, ROGER D.: *Is the Current U.S. R&D Credit Globally Competitive? Should the Scope of the Credit Be Restructured or Expanded?*
March-April 2001, p. 129

ZARLENGA, LISA M.: *Section 355(e) Regulations: A Vast Improvement* (with Mark J. Silverman)
January-February 2001, p. 55

———————: Rite Aid: *A Tough Pill for the Government to Swallow*
November-December 2001, p. 436

2001 *The Tax Executive* Index

Articles by Subject

Administrative Procedures

Change, Complexity, and Increasing Uncertainty in the Tax Law: Their Impact on Our Tax System and What We Should Do About It
GIBBS, LAWRENCE B.
November-December 2001, p. 432

An Inside Look at LMSB's Heavy Manufacturing Industry Group
DOUGHERTY, JAMES A., and TRACEY FIELMAN
July-August 2001, p. 287

Revenue Canada Releases Details of Advance Pricing Arrangements Program
BOIDMAN, NATHAN
July-August 2001, p. 272

Statistical Sampling: A Potential Win for Business Taxpayers
BATCHER, MARY
November-December 2001, p. 464

Advanced Technology

STAWRS and the Harmonized Wage Code Project: Making Employment Tax Laws More Consistent Across Federal and State Boundaries
CORN, PHILIP M., and MIDORI MORGAN-GAIDE
May-June 2001, p. 197

XBRL: A New Technology Standard for Tax Preparers
MATHERNE, LOUIS, and ZACHARY COFFIN
January-February 2001, p. 68

Audits & Appeals

Change, Complexity, and Increasing Uncertainty in the Tax Law: Their Impact on Our Tax System and What We Should Do About It
GIBBS, LAWRENCE B.
November-December 2001, p. 432

An Inside Look at LMSB's Heavy Manufacturing Industry Group
DOUGHERTY, JAMES A., and TRACEY FIELDMAN
July-August 2001, p. 287

Most Significant Development in the Past 12 Months – United States
McCORMALLY, TIMOTHY J.
September-October 2001, p. 342

Statistical Sampling: A Potential Win for Business Taxpayers
BATCHER, MARY
November-December 2001, p. 464

Canadian Taxation

Revenue Canada Releases Details of Advance Pricing Arrangements Program
BOIDMAN, NATHAN
July-August 2001, p. 272

Capitalization

Lychuk v. Commissioner*: Another Skirmish in the* INDOPCO *Wars*
GRIGSBY, McGEE
July-August 2001, p. 293

Consolidated Returns

Rite Aid: *A Tough Pill for the Government to Swallow*
SILVERMAN, MARK J., and LISA M. ZARLENGA
November-December 2001, p. 436

United Dominion*: The Supreme Court Enters the Consolidated Return Fray*
AXELROD, LAWRENCE M., and JEREMY B. BLANK
July-August 2001, p. 290

Corporate Tax

Is the Current U.S. R&D Credit Globally Competitive? Should the Scope of the Credit Be Restructured or Expanded?
WHEELER, ROGER D.
March-April 2001, p. 129

Lychuk v. Commissioner*: Another Skirmish in the* INDOPCO *Wars*
GRIGSBY, McGEE
July-August 2001, p. 293

Most Significant Development in the Past 12 Months – United States
McCORMALLY, TIMOTHY J.
September-October 2001, p. 342

Real Estate Owners Utilize Cost Segregation Studies to Capture Significant Tax Benefits
KIMMEL, MATTHEW G.
May-June 2001, p. 200

2001 *The Tax Executive* Index

Research Tax Credit Regulations: It's Time to Jettison the Discovery Test and Start Over
SHANAHAN, JAMES R., JR.
January-February 2001, p. 32

Rite Aid: *A Tough Pill for the Government to Swallow*
SILVERMAN, MARK J., and LISA M. ZARLENGA
November-December 2001, p. 436

Section 355(e) Regulations: A Vast Improvement
SILVERMAN, MARK J., and LISA M. ZARLENGA
January-February 2001, p. 55

United Dominion*: The Supreme Court Enters the Consolidated Return Fray*
AXELROD, LAWRENCE M., and JEREMY B. BLANK
July-August 2001, p. 290

Corporate Tax Management

Change, Complexity, and Increasing Uncertainty in the Tax Law: Their Impact on Our Tax System and What We Should Do About It
GIBBS, LAWRENCE B.
November-December 2001, p. 432

Information Gathering, Technology, and Enterprise Systems
ARLINGHAUS, BARRY P.
September-October 2001, p. 354

Statistical Sampling: A Potential Win for Business Taxpayers
BATCHER, MARY
November-December 2001, p. 464

Who Re-Moved My Cheese? Responding to Staff Reductions
GARNANT, CAROL W.
July-August 2001, p. 283

Cost Segregation

Real Estate Owners Utilize Cost Segregation Studies to Capture Significant Tax Benefits
KIMMEL, MATTHEW G.
May-June 2001, p. 200

Employee Benefits

Fringe Benefit Developments: Stock Options and Qualified Transportation Fringes
DYSON, MARIANNA G., and ANNE G. BATTER
January-February 2001, p. 63

The Fringe Benefit Rules Applicable to Protecting Executives
DYSON, MARIANNA G.
November-December 2001, p. 449

New Tax Law Significantly Improves Benefits of 401(k) and Other Qualified Plans
MISHER, NORMAN J., ALLEN J. ERREICH, CHERYL F. FISHER, and ANN COCHRAN-BECCHINA
November-December 2001, p. 455

International

Interest Allocation: The Dog Days of Summer
WELLS, BRET
September-October 2001, p. 365

Proposed Source Rules for Space, Ocean, and Communications Income Sweep Broadly, Set High Hurdles for Taxpayers
MARUCA, SAMUEL M.
March-April 2001, p. 124

Revenue Canada Releases Details of Advance Pricing Arrangements Program
BOIDMAN, NATHAN
July-August 2001, p. 272

Treasury's Long-Awaited Subpart F Study
AUD, ERNEST F., DAVID M. BENSON, and LaBRENDA GARRETT-NELSON
January-February 2001, p. 50

Legislation

New Tax Law Significantly Improves Benefits of 401(k) and Other Qualified Plans
MISHER, NORMAN J., ALLEN J. ERREICH, CHERYL F. FISHER, and ANN COCHRAN-BECCHINA
November-December 2001, p. 455

2001 *The Tax Executive* Index

Litigation

Lychuk v. Commissioner*: Another Skirmish in the* INDOPCO *Wars*
GRIGSBY, McGEE
July-August 2001, p. 293

Change, Complexity, and Increasing Uncertainty in the Tax Law: Their Impact on Our Tax System and What We Should Do About It
GIBBS, LAWRENCE B.
November-December 2001, p. 432

Rite Aid: *A Tough Pill for the Government to Swallow*
SILVERMAN, MARK J., and LISA M. ZARLENGA
November-December 2001, p. 436

United Dominion*: The Supreme Court Enters the Consolidated Return Fray*
AXELROD, LAWRENCE M., and JEREMY B. BLANK
July-August 2001, p. 290

Mergers, Acquisitions, & Liquidations

Section 355(e) Regulations: A Vast Improvement
SILVERMAN, MARK J., and LISA M. ZARLENGA
January-February 2001, p. 55

Payroll Taxes

STAWRS and the Harmonized Wage Code Project: Making Employment Tax Laws More Consistent Across Federal and State Boundaries
CORN, PHILIP M., and MIDORI MORGAN-GAIDE
May-June 2001, p. 197

Pension Plans

New Tax Law Significantly Improves Benefits of 401(k) and Other Qualified Plans
MISHER, NORMAN J., ALLEN J. ERREICH, CHERYL F. FISHER, and ANN COCHRAN-BECCHINA
November-December 2001, p. 455

Real Estate Taxation

Real Estate Owners Utilize Cost Segregation Studies to Capture Significant Tax Benefits
KIMMEL, MATTHEW G.
May-June 2001, p. 200

Research Tax Credit

Is the Current U.S. R&D Credit Globally Competitive? Should the Scope of the Credit Be Restructured or Expanded?
WHEELER, ROGER D.
March-April 2001, p. 129

Research Tax Credit Regulations: It's Time to Jettison the Discovery Test and Start Over
SHANAHAN, JAMES R., JR.
January-February 2001, p. 32

State & Local

STAWRS and the Harmonized Wage Code Project: Making Employment Tax Laws More Consistent Across Federal and State Boundaries
CORN, PHILIP M., and MIDORI MORGAN-GAIDE
May-June 2001, p. 197

Transfer Pricing

Revenue Canada Releases Details of Advance Pricing Arrangements Program
BOIDMAN, NATHAN
July-August 2001, p. 272

2001 *The Tax Executive* Index

TEI Technical Submissions

Liaison Meetings

Canada Customs and Revenue Agency:
Pending Income Tax Issues
November-December 2001, p. 488

Canadian Department of Finance
Pending Income Tax Issues
November-December 2001, p. 477

Internal Revenue Service (Large & Mid-Size Business Division)
Agenda — January-February 2001, p. 72
Minutes — May-June 2001, p. 235

Internal Revenue Service (National Office)
Minutes — March-April 2001, p. 154

Internal Revenue Service (Region V and VI)
March-April 2001, p. 161

Internal Revenue Service (Region VII)
January-February 2001, p. 80

Internal Revenue Service (Region VIII)
March-April 2001, p. 159

U.S. Department of the Treasury
Minutes — September-October 2001, p. 387

Canadian

Draft CICA Information Circular on Third-Party Civil Penalties
March-April 2001, p. 149

Foreign Investment Entities and Non-Resident Trusts
March-April 2001, p. 138
November-December 2001, p. 467

Imposition of Interest on Goods and Services Tax
March-April 2001, p. 148

Pending Ontario Income, Sales, and Capital Tax Issues
July-August 2001, p. 312

Pension Plans and Employment Insurance Premiums
July-August 2001, p. 311

Federal Tax

Economic Security and Recovery Act of 2001
September-October 2001, p. 391
November-December 2001, p. 498

IRS's Strategic Plan and Budget for Fiscal Year 2002
IRS Oversight Board — March-April 2001, p. 132
Joint Committee on Taxation — May-June 2001, p. 212

LMSB Survey on the Post-Filing Process
July-August 2001, p. 302

Notice 2000-65: Industry Issue Resolution
March-April 2001, p. 135

Notice 2001-14: Application of Employment Taxes and Withholding to Statutory Stock Options
July-August 2001, p. 298

Report of INDOPCO Coalition
November-December 2001, p. 476

Section 41: Research Tax Credit Regulations
May-June 2001, p. 214

Simplification of the Tax Code (Joint Project with the ABA Section of Taxation and AICPA Tax Division)
May-June 2001, p. 203
July-August 2001, p. 307

Simplification Issues (filed with National Taxpayer Advocate)
September-October 2001, p. 381

Announcement 2000-97: Reporting Exercised Stock Options
September-October 2001, p. 385

International

H.R. 1600 and S. 801: Limitation on Using Foreign Tax Credits to Offset AMT Liability
July-August 2001, p. 308

Section 1441: Regulations Relating to Withholding on Payments to Foreign Persons
September-October 2001, p. 378

State & Local

California Protest Regulations
January-February 2001, p. 71

D.C. Bill 14-208: Establishment of Appeals Tribunal
July-August 2001, p. 309

The Kroger Co. v. The Kansas Department of Revenue (Amicus Brief filed in U.S. Supreme Court)
May-June 2001, p. 206

Milwaukee Safeguard Insurance v. Stephen F. Selcke (Amicus Brief filed with Ill. Supreme Court)
September-October 2001, p. 373